

Bowman Explains Budget System County Finances Need Publicity

By L. S. BOWMAN.

Briefly stated the term budget is used to mean a plan for financing the county government for a period of one year. To the majority of men the term budget does not convey a very definite meaning. Many have a hazy concept of a lot of bills to be paid, numerous items that will call for the expenditure of public money, or a list of things needed for next year. It includes not only these, but is meant to include the entire financial plan mapped out by the county government for the work of its fiscal year. It should include the needs of each department in reasonable detail with provisions to raise sufficient funds for same.

Law Provides Form.

Budget accounting is a source of information by means of which the citizen can fairly judge the results secured by officials and their programs for future accomplishments. It also serves as a defense for the honest official. With it he can defend his past performances and explain the various increases asked for.

Indiana has an accounting law which prescribes budget estimates by each department head, to be presented on forms furnished by the County Auditor. These forms are sufficiently detailed to provide for a fairly complete list of appropriations for the various county departments. These estimates are advertised in August of each year and are presented to the County Council at the September term as a basis for making appropriations for the following year.

The law implies that all these various estimates for expenditures of the revenues of the county, and its financial condition must be brought to a definite conclusion by the County Council before a dollar can be raised or a dollar spent. It is necessary for the Council and the Board of County Commissioners to ascertain what each department of county government is doing and how it is doing it; what kind of results are being obtained and the cost of same; whether the results are good or bad; and if bad to discover the cause and apply a remedy.

In order that the budget may be kept within proper limits the proposed appropriations should be carefully gone over item by item. The estimates should be examined with care and deliberation. They should be compared with those of former years, as the most dependable indicator is past experience. Lump sum appropriations should be avoided as far as possible, and facts substituted in place of guesses as a basis for fixing the various amounts.

System Gives Publicity.

The system of budgeting gives publicity to public business. As sovereignty rests in the people and the government must be for the people and also that government must be efficient, and responsible to the people complete publicity should be given of the plan facts in connection with the administration of county affairs, the one exception being only those cases where premature publicity would tend to defeat some desired result to be obtained.

Nothing is absolutely fool proof. A budget, however scientific and complete is not an absolute guarantee of good government. But it is certainly one of the strong safeguards of good government and adds to the efficiency of an administration. A government without a financial plan is as badly off as an army without munitions.

The County Council is composed of seven members elected for a term of four years, and they receive the magnificent sum of \$15.00 per year for their services. They are in session only a few times each year and are not in close contact with the workings of the county business, and therefore they can have but little first hand information on the needs of the county and are therefore compelled to act on information presented to them while in session.

Court Matters Arise.

The Board of County Commissioners find most of their time taken by court matters. Owing to the large number of funds from which expenditures are made, the amount spent in each, and the balances on hand in each fund, and also how these amounts compare with former years etc., makes it a difficult matter to keep these details all in mind. These matters are usually left to the County Auditor who is secretary to the Board of County Commissioners, the Council, the Board of Review, and the County Board of Finance, who keeps a set of records for each board and who is responsible for the same.

YOUR STOMACH BAD?

JUST TRY ONE DOSE OF
MAYR'S Wonderful Remedy
and Be Convinced That
You Can Be Restored
to Health.



Mayr's Wonderful Remedy has been taken by many thousands of people throughout the land. It has brought health and happiness to sufferers who had despaired of ever being restored and who now are urging others who may be suffering with Stomach, Liver and Intestinal Ailments to try it. One dose will convince the most skeptical sufferer. It acts on the source and foundation of these ailments, removing the poisonous catarrh and bile accretions, and allaying the underlying chronic inflammation. Try one dose of Mayr's Wonderful Remedy—put it to a test today—you will be overjoyed with your quick recovery. Send for booklet on Stomach Ailments to Geo. H. Mayr, Mfg. Chemist, 154-156 Whiting St., Chicago, Ill. For sale by druggists everywhere.—Adv.

quired to furnish detailed information to each of these boards at any and all times, and this fund of information is one of the principal factors in determining the financial plans of the county.

One of the greatest difficulties in the financing of a county arises from appropriations being made from faulty and incomplete estimates, which are compiled in a haphazard, or hit or miss fashion. The results are regular appropriations, special appropriations, supplemental appropriations, deficiency bills, etc., following one another with little thought of where the money is to come from, the result being that no intelligent financial policy can be followed out. Also emergencies of various kinds may occur which it was impossible to foresee, and no matter how skillfully the estimates may be prepared, unlooked for developments may make some adjustments necessary, and desirable; however, if additional appropriations are not made for great sums they are usually offset by unexpected balances in other funds of the county. It is a familiar fact that the financial operations of the government are the reverse of those of private enterprises in one respect; instead of regulating its expenditures by its receipts, government to a considerable degree first determines upon its expenditures and then afterwards upon the methods for securing the funds with which to meet those expenditures.

Use Funds as Provided. Officials and heads of institutions should utilize the funds for the purposes for which they had requested them, rather than for some later developed need or for a purpose not revealed at the time the appropriation was made, which by so doing cause a deficiency that will compel an additional appropriation for the remainder of the year.

In the county budget the board of commissioners and county council must provide for three classes:

The first class includes those disbursements over which the tax levying authorities have no discretion. They are made mandatory by law. It simply must pay them. Examples of this class are taxes levied to pay off bonds that are due, salaries of county officers, etc. The amount of this class in the appropriation last September for the year 1916 was \$107,336.10, or 62 per cent of the whole.

The second class includes expenditures which have to be provided for, but over which the county council has discretion as to the amount. Examples of this class are assessing of townships, salaries of some of the appointive officers. The amount of this class of appropriation made last September for 1916 is \$43,335.75, or 26 per cent of the total amount appropriated.

Third Class Provisions. The third class includes expenditures over which the county council has complete control, both as to their existence and their amount. They include items of public service not specifically required by law, but which the council might deem wise and necessary for the county at large. Examples of this class are bridges, new buildings, county employees, etc. The amount appropriated in this class in 1916 is \$20,161.00 or only 12 per cent of the total.

It may be readily seen by the above proportions that it is not an easy matter to greatly reduce the ordinary expenses of maintaining the county government.

With the tremendous growth in the cost of government which the past decade has witnessed, caused chiefly by the ever widening scope of our governmental activity, there has been no little complaint because of the increased demand for revenues, and as tax rates increase, assessment of property becomes more difficult and taxes harder to collect.

It is highly desirable that an administration, on extravagance bent, should be effectively checked, but an admin-

istration that is sincerely attempting to promote the best interests of the community should not be hindered and restrained through fear of arousing the ire of tax payers by reason of tax rate.

If the rate is fixed larger than necessary it will result in extravagance and waste. If it is too small, it will result in throttling of necessary expenditure.

The weakness of our present budget system lies almost wholly in their administration and consists of incomplete estimates, which result in appropriations that are too small; lack of definite plans for at least a year in advance which results in a kind of hand to mouth policy, which calls for additional appropriations during the year; and a usual lack of provision for a reasonable amount of emergencies that cannot be foreseen and which make their appearance in some form or other almost every year, and a lack of care on the part of officials and heads of departments to gauge their expenditures so as to avoid an overdraught in their respective appropriations.

The efficiency of our budget system can be improved by each department making their estimates so complete that they can live within them; by limiting the expenditures practically to the things contained in the estimate and by properly gauging the expenditures, so as to provide for their needs throughout the entire year. By doing these things we can eliminate additional appropriations, special appropriations, deficiency appropriations and lump sum appropriations, which are the most troublesome factors to be dealt with in financing the county. However, it is one thing to theorize on how to spend public money and safeguard the public interest, but it requires a practical understanding and careful watching in order to effect very much of a saving. Many desirable things have been accomplished and still further improvement depends on employment of business methods in public matters.

KICKS HOUSEKEEPER.

INDIANAPOLIS, Ind., Feb. 1—Geo. A. Dove, is not all the name implies, according to Mrs. Mary Hammond, who is suing him for \$2,000 damages. She alleges that while she was his housekeeper he kicked and beat her until she was permanently injured.

A Consistent Helper

in cases of poor appetite, imperfect digestion, inactive liver and clogged bowels is

HOSTETTER'S STOMACH BITTERS

A household remedy for 60 years. Try a bottle today.

Joseph B. Peltz

Announces Candidacy for the

REPUBLICAN NOMINATION

For

County Recorder

Subject to the Primary Election, March 7.



Don't Suffer Longer

and allow yourself to become grouchy, upset, nervous and depressed. These conditions usually indicate a disordered digestive system, which, if neglected, may be hard to remedy. Remove the disturbing element and put your digestive organs in good working order by taking

BEECHAM'S PILLS

They gently stimulate the liver, act on the bowels, tone the stomach—purify the blood and regulate the system. These benefits are particularly marked by women at such times when nature makes special demands upon their vitality. They act promptly and safely.

The next time you feel low-spirited and out of sorts, take Beecham's Pills. Their sure, mild, thorough action will

Give Quick Relief

Special Directions of Value to Women are with Every Box Sold by druggists throughout the world. In boxes, 10c, 25c.

COMMONS FUNERAL HELD FROM HOUSE

CENTERVILLE, Ind., Feb. 1.—Services for Horace Commons were held Tuesday afternoon at the home two miles northwest of Centerville. Rev. Mr. Pfeiffer, pastor of the Methodist church, had charge of the services. Burial was in Crown Hill. Dr. Ernest Commons of Los Angeles, was unable to attend the funeral of his brother because of serious floods which prevail in California. Charles Commons of Chicago arrived Saturday. Allen Haworth of Georgetown, Ill., spent the week-end with his father, Benjamin Haworth. Mr. and Mrs. Frank Thomas of Indianapolis, were visitors Sunday with Mrs. Emma Beitzell. Mrs. Thomas will remain for several days. Mrs. Will Commons of Columbus,

and Mrs. Vogle of Indianapolis, who spent several days here during the illness and death of their brother, Marcellus Beitzell, have returned home. Miss Mabel Taylor spent Sunday with Miss Marjory Morgan at Richmond. Mr. and Mrs. Clyde Flook of Jacksonburg, were entertained Sunday by Mr. and Mrs. H. T. King.

Masonic Calendar

Tuesday—Richmond Lodge No. 196, F. and A. M. Stated meeting.
Wednesday—Webb Lodge, No. 24, F. and A. M. Called meeting; work in Entered Apprentice degree, commencing at 8 o'clock; luncheon at 8:30 o'clock.
Thursday—Wayne Council, No. 10, R. and S. M. Stated assembly and work in the degrees.
Saturday—Loyal Chapter, No. 49, O. E. S. Stated meeting and initiation.

MOOSE OPEN CANVASS

A campaign to secure between 200 and 300 new members has been opened by the Loyal Order of Moose and will be held for ninety days. Special dispensation has been provided. Candidates initiation fee during the campaign will be \$5 and after the expiration of the ninety days, will be raised to \$25.

The membership of the order in Richmond is now about 700.

YAWN DISLOCATES JAW.

ELWOOD, Feb. 1.—Fred Canboy ate a hearty evening meal and leaned back in his chair to indulge in a yawn and a stretch at his muscles. The yawn was so hearty it dislocated his jaw and a physician had to be called to get it back in place.

CAT CAUGHT ON POLE.

INDIANAPOLIS, Ind., Feb. 1.—The Indianapolis police department has no officers on its staff who are adept at climbing telephone poles. Therefore the desk sergeant had to inform a woman over the phone that the police could do nothing to assist her pet kitten down from the top of a pole in the alley.

PALLADIUM WANT ADS PAY

Dr. FRUTH, Specialist in Chronic, Nervous and Special Diseases. Treated by new, modern and scientific methods, will be at Richmond, Hotel Westcott, February 12 and 13, Saturday and Sunday. Two (2) days only, returning every 28 days. For more complete information see ad appearing Feb. 8 and 10 in this paper.

THURSDAY BIG-COUPON DAY

Shop at the Grand Leader Thursday where every woman can buy merchandise at Savings of ONE HALF or More. It pays to Clip Coupons when it means economy. Get the coupon habit. Start to Clip now. Better still, bring the whole Ad. with you.

\$5 New Spring HATS

Beautiful new lustrous satins, combinations, silk and straw trimmed Hats; flower and ribbon trimmed; special with coupon



COUPON
Wm'n's \$1.50 78c
Kid Gloves. Special 78c. P

New Spring Silk DRESSES

Beautiful Dresses of Silk Poplin, Short tunics, smart belted styles, fancy lace collars and vestees, also Peter Thompson's in fine French Serge, with Coupon; Thursday Special

All \$15.00 to \$20.00 Coats \$5.00
Women! Its no longer a question of price. You can buy any Coat, valued at from \$15.00 to \$20.00, very special; specially priced for Thursday with coupon

\$5.00 New Spring Skirts \$2.19
A New Shipment of Beautiful New Spring Skirts, of guaranteed all Wool Materials, in the very newest Spring Styles, very special, with coupon Thursday only



COUPON
75c Dressing 31c
Sacsques Women's pretty figured flannelette Dressing Sacks.

COUPON
Women's \$1 58c
Union Suits. Pure white, silk trim'd, fleece lined, high and low neck, coupon. P

COUPON
50c Kimono 29c
Aprons Women's full cut fast color percales, all sizes, special with coupon. P

COUPON
75c Crepe 39c
Gowns For women, emb. or lace trimmed, all sizes, with coupon Thurs. P

Domestic Bargains

10c Apron Gingham 6 1/2c
12 1/2c Percale, light or dark 8 1/2c
35c Mercerized Poplin, black and colors, 19c
15c Finest Dimities, special 8 1/2c
25c Dotted Swiss, special 16 1/2c
9c Muslin, bleached, special 5c
12 1/2c Unbleached Muslin, special 7 1/2c
12 1/2c Canton Flannel, Unbleached 7 1/2c
12 1/2c Outing Flannel, Unbleached 7 1/2c
15c Pillow Cases, special 10 1/2c
75c Bed Sheets, 76x90, special 42c

10 Bars of Laundry Soap 25c
NONE SOLD TO CHILDREN

COUPON
50c Women's 33c
Underwear Heavy ribbed or fleece Underwear, with Coupon Thursday, 33c. P

MEN! CLIP THESE

\$1.25 DRESS SHIRTS
Finest Percales, French Ratines, Pongees, soft and laundered Cuffs, all coat style. 64c
Best 50c Work Shirts 29c
75c Flannel Night Shirts 34c
20c Wool & Lisle Hosiery 10 1/2c
Men's 50c Heavy Fleece and Ribbed Un'wear 33c
Men's Finest 52 Serge Trousers, special 35c
Men's Best 75c Flannel Shirts, special 37c
35c Police and Firemen's Suspenders 17c

Boys' \$1.50 Knicker 88c
Pants, special at 18c
Boys' 75c Fleece 43c
Union Suits; special
Boys' 50c light and dark colored Shirts 33c

COUPON
\$2 LACE 92c
Curtains Newest narrow border effects, new Marquette Serims. P

COUPON
CHILD'S 10c 6c
HOSE Fine ribbed fast black for children; special with Coupon. P

COUPON
\$1.50 Sateen 93c
Petticoats Women's Sateen Petticoats, rubber bands, all so extra sizes. P

COUPON
\$1.50 Corset 93c
COVERS Big full size extra heavy quality; special with coupon 93c. P

COUPON
\$1.50 MIDDY 88c
BLOUSES Women's and Misses' sizes, beautiful style, all sizes, coupon. P

COUPON
BEST \$2.00 93c
CORSETS Several makes, front or back lace, high or medium bust; coupon. P

COUPON
35c SILK 19c
HOSE Women's Pure Silk Boot Hose, black and colors, with coupon. P

COUPON
CHILD'S 50c 34c
GOWNS Children's Flannelette Gowns beautifully trimmed, with coupon 34c. P

COUPON
\$2 Flannelette 92c
Kimono Women's flannelette Kimonos, beautiful floral designs; coupon. P

COUPON
BEST 50c 33c
Brassieres Perfect fitting, finest quality emb. trimmed, all sizes; coupon. P

COUPON
35c CHILD'S 19c
Union Suits Children's pure white Ribbed Union Suits, with coupon 19c. P

COUPON
55c PILLOW 14c
COVERS Beautifully designed tapestry pillow covers; coupon Thurs. 14c. P

COUPON
\$1.00 Muslin 68c
GOWNS Women's muslin Gowns high or low neck, long or short sleeves, emb'd.

COUPON
\$1.50 AND \$6.00 BOYS' SUITS \$2.88
Of all Wool Novelty Mixture and Worsted, well made, in the very newest stripes; Special with Coupon.

COUPON
75c BOYS' 39c
PAJAMAS Heavy Flannelette Pajamas, well made, cut full; coupon 39c. P

COUPON
CHILD'S 50c 34c
GOWNS Children's Flannelette Gowns beautifully trimmed, with coupon 34c. P

COUPON
\$1.00 Muslin 68c
GOWNS Women's muslin Gowns high or low neck, long or short sleeves, emb'd.

COUPON
\$7.50 AND \$8.00 BOYS' SUITS \$3.88
These come in all Wool Blue Serges and finest Wool Mixtures, some with two pair Pants. All new Spring Models, with coupon; special

COUPON
35c CHILD'S 19c
Union Suits Children's pure white Ribbed Union Suits, with coupon 19c. P

COUPON
55c PILLOW 14c
COVERS Beautifully designed tapestry pillow covers; coupon Thurs. 14c. P

COUPON
\$2 Flannelette 92c
Kimono Women's flannelette Kimonos, beautiful floral designs; coupon. P

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